

# FIGURE 1

100

101

Demo Compagny		
TRIAL BALANCE		
as at June 30, 1999		
	DEBIT	CREDIT
0 Cash	254.27	
1 Bank-current	2 853.74	
5 Credit card		400.62
100 Accounts receivable	1 200.30	
200 Inventories	3 468.00	
500 Fixed assets	10 000.00	
505 Accrued dep.		1 500.00

103 {  
104 {  
105 {

Demo Compagny		
BALANCE SHEET		
as at June 30, 1999		
ASSETS		
Current assets		
Cash	2 707.39	
Accounts receivable	1 200.30	
Inventories	3 468.00	
	-----	
	7 375.69	
Fixed assets		
	8 500.00	
	-----	
	15 875.69	
	=====	

} 102

} 106

FIGURE 1a

FIGURE 1b

**FIGURE 2**

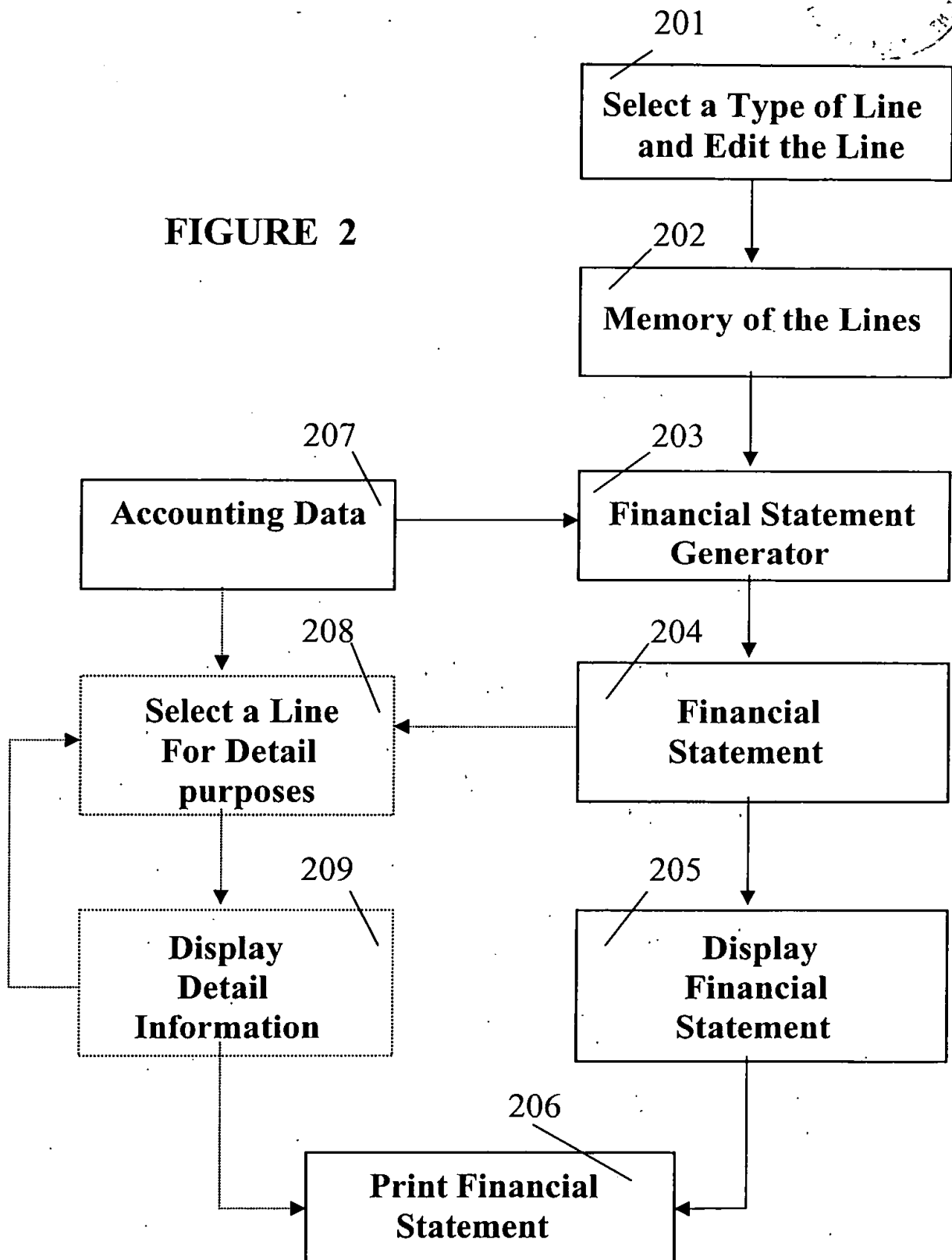


FIGURE 3

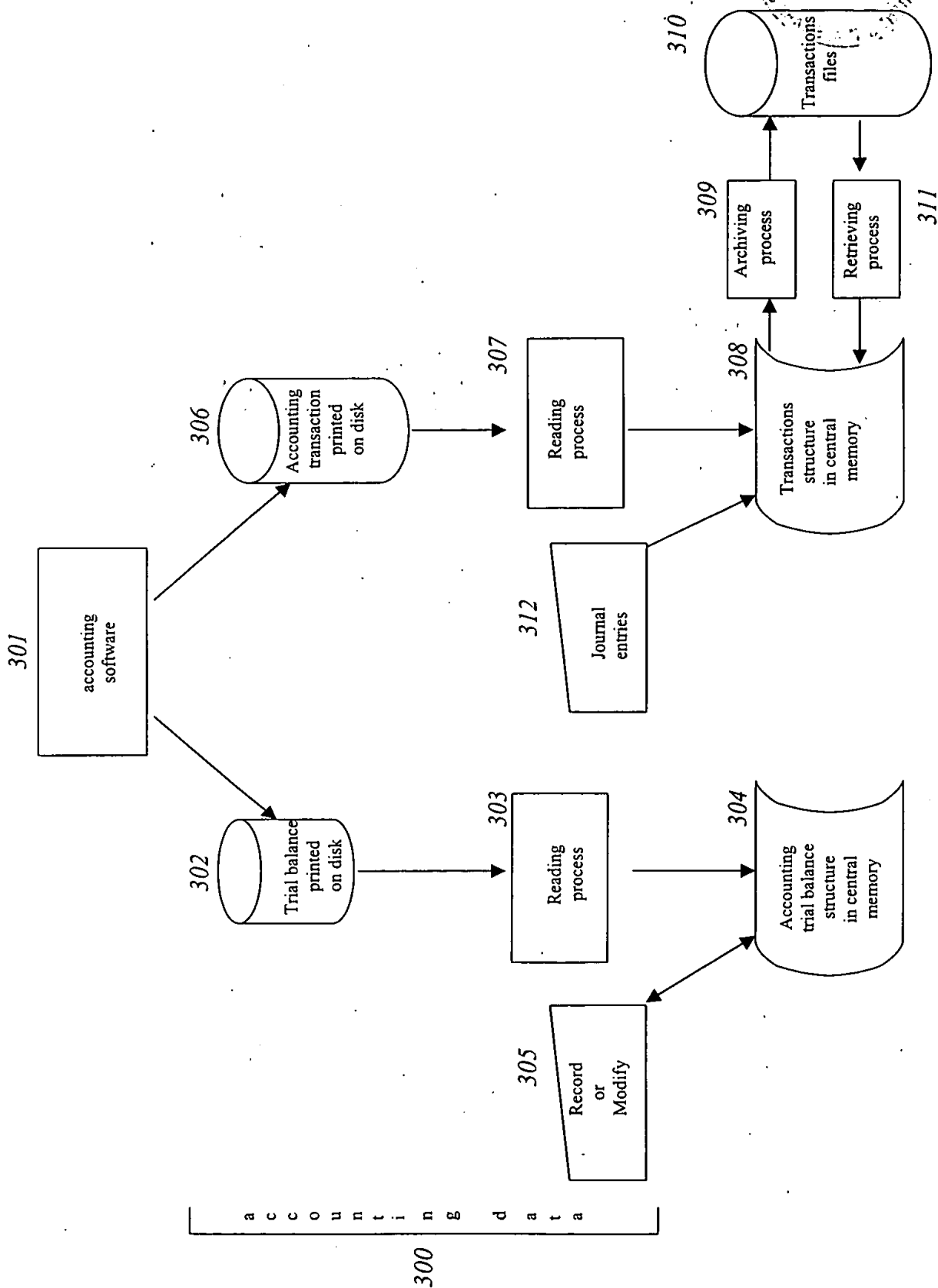


FIGURE 4

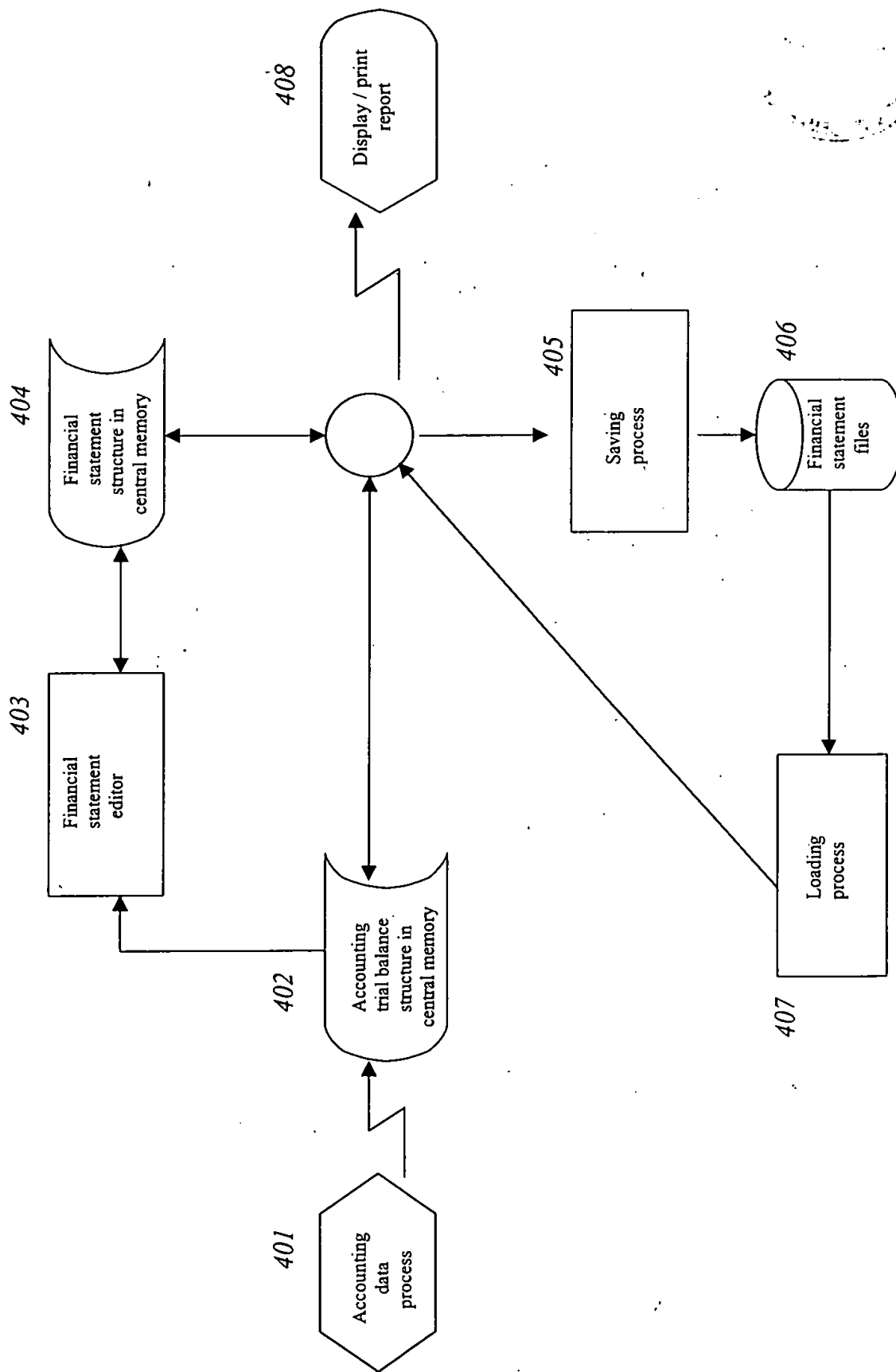




FIGURE 6

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ASSETS

1	9 c	Current assets	
1	10 c	Cash	
1	11 i	Accounts receivable	
1	12 i	Inventories	
1	13 i		
1	14		
1	15 t		
1	16 c		
1	17 i	Fixed assets	
1	18		
1	19 t		
1	20		
1	21 c		
1	22 c		
1	23 c		

LIABILITIES

1-24

Demo Compagny  
BALANCE SHEET  
as at DD MMM YYYY

Page : 1

area of  
auxiliary screens

FIGURE 7

700

1		3		5		707	
Demo Compagny						Page : 1	
BALANCE SHEET							
as at DD MMM YYYY							
ASSETS							
1	10 c	1	10 c	1	10 c	1	10 c
3	11 i	1	11 i	1	11 i	1	11 i
5	12 i	1	12 i	1	12 i	1	12 i
	13 i	1	13 i	1	13 i	1	13 i
	14	1	14	1	14	1	14
	15 t	1	15 t	1	15 t	1	15 t
	16 c	1	16 c	1	16 c	1	16 c
	17 i	1	17 i	1	17 i	1	17 i
	18	1	18	1	18	1	18
	19 t	1	19 t	1	19 t	1	19 t
	20	1	20	1	20	1	20
	21 c	1	21 c	1	21 c	1	21 c
	22 c	1	22 c	1	22 c	1	22 c
	23 c	1	23 c	1	23 c	1	23 c
	24	1	24	1	24	1	24
LIABILITIES							

0. F/S Item: \_\_\_\_\_

1. total \_\_\_\_\_

2. comment line \_\_\_\_\_

3. \_\_\_\_\_

4. \_\_\_\_\_

5. =====

701

702

703

704

705

706

708

## FIGURE 8

Page : 1

801 Demo Company  
BALANCE SHEET  
as at DD MM YYYY

802

803

ASSETS		LIABILITIES	
1	9 c	1	700: Loan 1 F/S item
1	10 c	1	990 Capital stock
1	11 i	1	999 Retained earnings
1	12 i	1	1000 Sales - product 1
1	13 i	1	1010 Sales - product 2
1	14	1	1020 Sales - product 3
1	15 t	1	2000 Purchases - product 1
1	16 c	1	2010 Purchases - product 2
1	17 i	1	2020 Purchases - product 3
1	18	1	2900 Changes in inventory
1	19 t	1	3000 Advertising - promotion
1	20 =====	1	3010 Entertainment expenses
1	21 c		
1	22 c		
1	23 c		
1	24		



FIGURE 9

901		902	
Demo Company BALANCE SHEET as at DD MMM YYYY		Page : 1	
<p>ASSETS</p> <p>9 c</p> <p>10 c</p> <p>11 i</p> <p>12 i</p> <p>13 i</p> <p>14</p> <p>15 t</p> <p>16 c</p> <p>17 i</p> <p>18</p> <p>19 t</p>		<p>111 i</p> <p>112 i</p> <p>113 i</p> <p>117 i</p>	
<p>Cash</p> <p>Accounts receivable</p> <p>Inventories</p>		<p>Cash</p> <p>Accounts receivable</p> <p>Inventories</p> <p>Fixed assets</p>	



## FIGURE 11

MASTR.DAT

biggest_link	:	40	1101
nbr_accts	:	40	
nbr_trans	:	113	1102
carryover_date	:	730	
closing_date	:	729039	
password	:		
company_name	:	DEMO COMPANY	
attribut	:	7	
drive_DAT	:		
drive_BCK	:		
drive_HIS	:		1103
nbr_files_his	:	0	

109740-51292260

# FIGURE 12

1201

CHART.DAT.

.....0 ,	Petty cash .....	B , b ,	0.00 ,	0.00 ,	1
.....1 ,	Bank .....	B , b ,	0.00 ,	0.00 ,	2
...10 ,	Credit card .....	B , b ,	0.00 ,	0.00 ,	3
.100 ,	Accounts receivable.....	B , b ,	0.00 ,	0.00 ,	4
.105 ,	C.T.I.....	D , b ,	0.00 ,	0.00 ,	5
.106 ,	R.T.I. ....	D , b ,	0.00 ,	0.00 ,	6
.200 ,	Inventories .....	D , b ,	0.00 ,	0.00 ,	7
.500 ,	Computer.....	D , b ,	0.00 ,	0.00 ,	8
.505 ,	Accrued dep.-computer.....	D , b ,	0.00 ,	0.00 ,	9
.600 ,	Accounts payable.....	B , b ,	0.00 ,	0.00 ,	10
.605 ,	T.P.S. payable.....	C , b ,	0.00 ,	0.00 ,	11
.606 ,	T.V.Q. payable.....	C , b ,	0.00 ,	0.00 ,	12
.607 ,	Taxes - net amount.....	C , b ,	0.00 ,	0.00 ,	13
.700 ,	Loan.....	C , b ,	0.00 ,	0.00 ,	14
.990 ,	Capital stock.....	C , b ,	0.00 ,	0.00 ,	15
.999 ,	Retained earnings.....	C , b ,	0.00 ,	34733.00 ,	16
1000 ,	Sales - product 1.....	C , & ,	0.00 ,	-90000.00 ,	17
1010 ,	Sales - product 2.....	C , & ,	0.00 ,	-70000.00 ,	18
1020 ,	Sales - product 3.....	C , & ,	0.00 ,	-30000.00 ,	19
2000 ,	Purchases - product 1.....	D , & ,	0.00 ,	50000.00 ,	38
2010 ,	Purchases - product 2.....	D , & ,	0.00 ,	20000.00 ,	39
2020 ,	Purchases - product 3.....	D , & ,	0.00 ,	10000.00 ,	40
2090 ,	Changes in inventory.....	D , & ,	0.00 ,	0.00 ,	20
3000 ,	Travel charges.....	D , & ,	0.00 ,	4500.00 ,	21
3200 ,	Sale charges.....	D , & ,	0.00 ,	1250.00 ,	22
3500 ,	Advertising.....	D , & ,	0.00 ,	9000.00 ,	23
3600 ,	Promotion.....	D , & ,	0.00 ,	1000.00 ,	24
5000 ,	Salaries.....	D , & ,	0.00 ,	37500.00 ,	25
5050 ,	Insurances.....	D , & ,	0.00 ,	520.00 ,	26
5100 ,	Rent.....	D , & ,	0.00 ,	9000.00 ,	27
5200 ,	Electricity.....	D , & ,	0.00 ,	1500.00 ,	28
5300 ,	Telephone.....	D , & ,	0.00 ,	1950.00 ,	29
5400 ,	Stamps.....	D , & ,	0.00 ,	570.00 ,	30
5500 ,	Office stationery.....	D , & ,	0.00 ,	525.00 ,	31
5600 ,	Capital tax.....	D , & ,	0.00 ,	202.00 ,	32
5900 ,	Depreciation - computer.....	D , & ,	0.00 ,	100.00 ,	33
7900 ,	Bank charges.....	D , & ,	0.00 ,	150.00 ,	34
7910 ,	Interests.....	D , & ,	0.00 ,	0.00 ,	35
8000 ,	Other income.....	D , & ,	0.00 ,	0.00 ,	36
9000 ,	Income taxes.....	D , & ,	0.00 ,	7500.00 ,	37

nbr of records : 40

10910-51292200

# FIGURE 13

FINANCIAL STATEMENT FILE			
1 . 9c	ASSETS.....	2 .	1301
1 . 10c	Current assets.....	2 .	1302
1 . 11i	Cash.....	0 ,	1, 2, 3, 32767.
1 . 12i	Accounts receivable.....	0 ,	4, 32767.
1 . 13i	Inventories.....	0 ,	7, 32767.
1 . 14	-----	3 .	1303
1 . 15t	-----	1 ,	1, 4, 7, 32767.
1 . 16c	-----	2 .	1304
1 . 17i	Fixed assets.....	0 ,	8, 9, 32767.
1 . 18	-----	3 .	1305
1 . 19t	-----	1 ,	1, 4, 7, 8, 32767.
1 . 20	=====	5 .	1306
1 . 21c	-----	2 .	1307
1 . 22c	LIABILITIES.....	2 .	
1 . 23c	Current liabilities.....	2 .	
1 . 24c	Accounts payable.....	2 .	
1 . 25i	and accrued charges.....	0 ,	11, 12, 13, 15, 6, 10, 32767.
1 . 26c	-----	2 .	
1 . 27i	Loan.....	0 ,	14, 32767.
1 . 28	-----	3 .	
1 . 29t	-----	1 ,	11, 14, 32767.
1 . 30	-----	4 .	
1 . 31c	-----	2 .	
1 . 32c	EQUITY.....	2 .	
1 . 33i	Capital stock.....	0 ,	15, 32767.
1 . 34i	Retained earnings.....	0 ,	16, 32767.
1 . 35i	Net income.....	0 ,	17, 18, 19, 38, 39, 40, 20, 21, 22, 23.
24, 25, 26, 27, 28, 29, 30, 31, 32, 33,		34, 35, 36, 37, 32767.	
1 . 36	-----	3 .	
1 . 37t	-----	1 ,	15, 16, 17, 32767.
1 . 38	-----	4 .	
1 . 39c	-----	2 .	
1 . 40t	-----	1 ,	11, 14, 15, 16, 17, 32767.
1 . 41	=====	5 .	

1405 1404 1403 1402 1401 1400 1406 1407 1408 1409 1410 1411 1412 1413 1414 1415 1416 1417 1418

1409	1403	1404	1405	1401	1418
				Demo Company	
				BALANCE SHEET	
				asset June 30, 1999	
				Assets	
				Current assets	
				Cash	254.27
				Bank - current	2 853.74
				Credit card	(400.62)
				Accounts receivable	1 200.30
				Inventories	3 468.00
					7 375.69
				Fixed assets	10 000.00
				Accrued dep.	(1 500.00)
					15 875.69
				form feed	

FIGURE 14



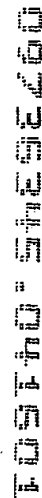
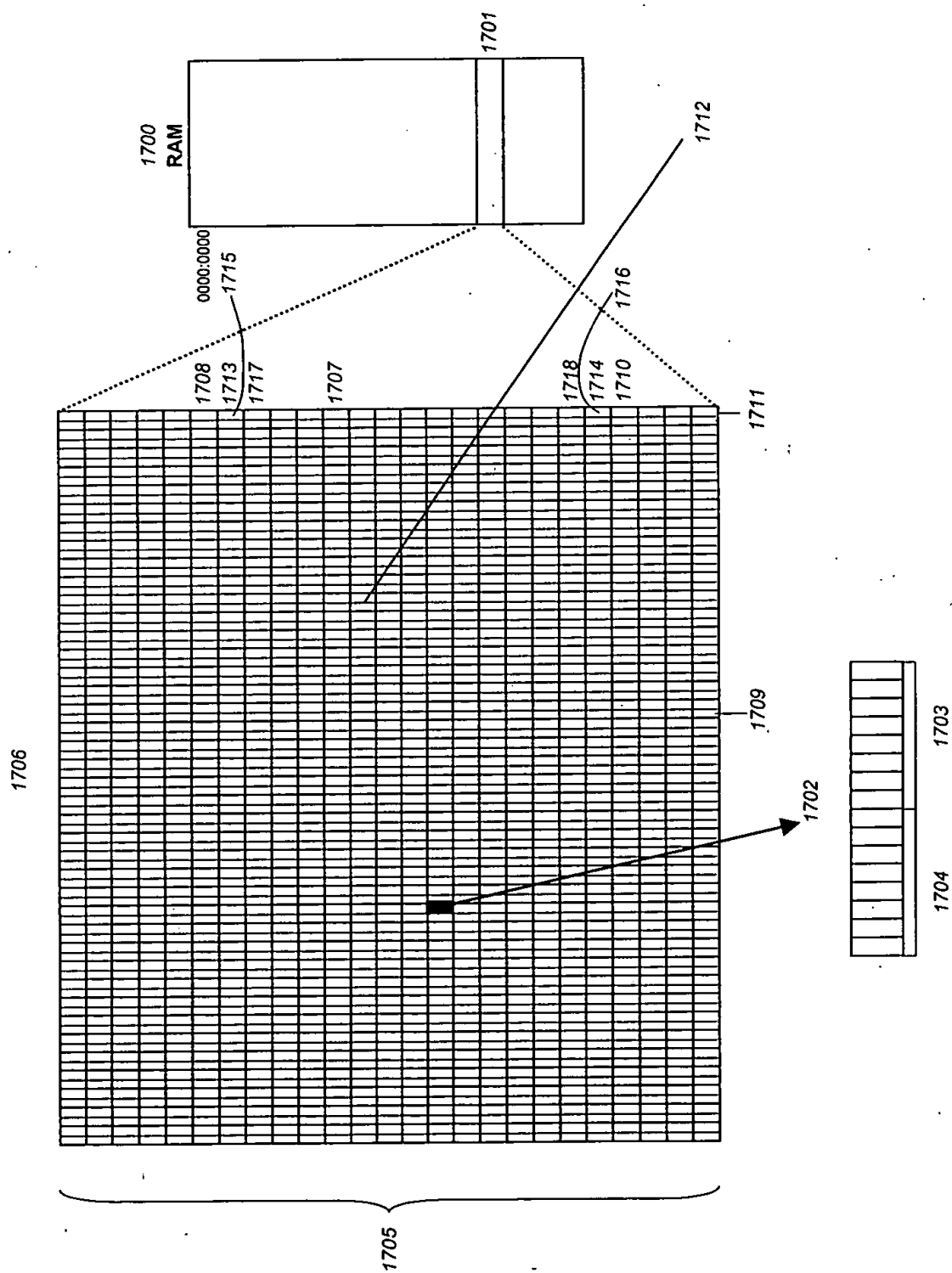




FIGURE 17



## FIGURE 18

Demo Company	
BALANCE SHEET	
as at June 30, 1999	
ASSETS	
Current assets	2 707.39
Cash	1 231.96
Accounts receivable	3 468.00
Inventories	-----
	7 407.35
Fixed assets	8 500.00
	-----
	15 907.35
	=====
LIABILITIES	
Current liabilities	
Accounts payable	833.62
Loan	6 000.00
	-----
	6 833.62
EQUITY	
Capital stock	1 000.00
Retained earnings	(2 019.56)
Net income	10 093.29
	-----
	9 073.73
	-----
	15 907.35
	=====

105470 SHE 260

FIGURE 19

1900

Demo Compagny	
BALANCE SHEET	
as at June 30, 1999	
ASSETS	
Current assets	
Cash	2 707.39
Accounts receivable	1 200.30
Inventories	3 468.00
	<hr/>
	7 375.69
Fixed assets	
	<hr/>
	8 500.00
	<hr/>
	15 875.69
	<hr/>

FIGURE 19a

Demo Compagny	
BALANCE SHEET	
as at June 30, 1999	
ASSETS	
Current assets	
Cash	254.27
Bank - current	2 853.74
Credit card	(400.62)
Accounts receivable	1 200.30
Inventories	3 468.00
	<hr/>
	7 375.69
Fixed assets	
Accrued dep.	10 000.00
	(1 500.00)
	<hr/>
	15 875.69
	<hr/>

FIGURE 19b

1901

**FIGURE 20**

Demo Company					
account balance detail					
from June 1 1999 to June 30 1999					
2008	80- TPS receivable	Dr	Balance carried over	0.00+D	2005
					2006
Date	Docum	Acct	Description	Amount	
2009	1/06/99	102	1	XYZ company	20.86+D 2004
	1/06/99	101	80	ref: general journal	10.80+D 2003
					2001
					2007
					2002
			Balance as at 30/06/1999	31.66+D	
				=====	

FIGURE 21

2102

document detail				
1 Bank - current				
Date	Docum	Acct	Description	Amount
30/06/99	102	2000	xyz entreprise	199.00
30/06/99	102	2010	xyz entreprise	74.25
30/06/99	102	2020	xyz entreprise	24.75
30/06/99	102	680	xyz entreprise	20.86
Total document # 102 :				318.86

2103

2104

2105

2101



FIGURE 23

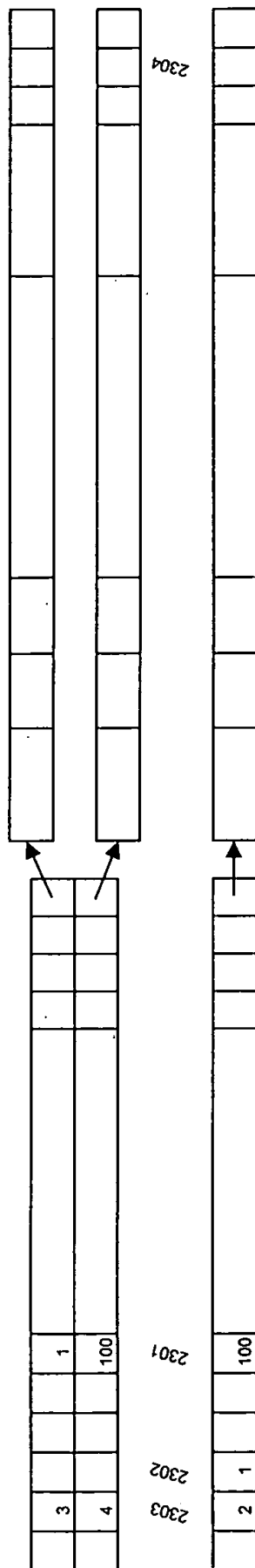


FIGURE 24

2403	2405	2406	2413	2411	
Date	Docum	Allocation	Dr	Cr	
01/06/99	1	5000-Salaries	7 200.00		
01/06/99	1	5020-Rent	6 000.00		
01/06/99	1	5040-Taxes and permits	1 054.20		
01/06/99	1	5050-Insurances	560.00		
01/06/99	1	5060-Electricity	875.41		
01/06/99	1	5070-Heating	554.78		
01/06/99	1	5080-Office stationery	2 035.21		
01/06/99	1	5090-Telephone	704.20		
01/06/99	1	7000-Interests - loan 1	360.00		
01/06/99	1	7900-Bank charges	132.55		
01/06/99	1	to record opening balances as at may 31, 1999			
01/06/99	1	end			
Entry balance 1 :				0.00	2412
					2409
					2401
					2408
					2407
					2404





FIGURE 25

2509

1 Bank - current				30/06/99	
Date	Docum	Acct	Description	Amount	
30/06/99	102	2000	xyz entreprise	199.00	↗
30/06/99	102	2010	xyz entreprise	74.25	↗
30/06/99	102	2020	xyz entreprise	24.75	↗
30/06/99	102	680	xyz entreprise	20.86	↗
30/06/99	993006	0	cash deposit	1 000.00	+
30/06/99	103	5060	supplier 2	154.25	-
				2 853.74	
				165.05	
				1 000.00	
				2 018.79	
				318.86	

Book balance :

+ cheques o/s :

- deposit o/s :

Bank statement :

2 853.74

165.05

1 000.00

2 018.79

Total document # 102 : 318.86

2502

2501

2503

2505

2506

2507

2508

FIGURE 26

Demo Company BALANCE SHEET as at June 30, 1999	
ASSETS	
Current assets	
Cash	
Accounts receivable	
Inventories	
Fixed assets	
LIABILITIES	
Current liabilities	
Accounts payable	
Loan	

7000	Loan	15 907.35
990	Capital stock	
999	Retained earnings	
1000	Sales - product 1	
1010	Sales - product 2	
1020	Sales - product 3	
2000	Purchases - product 1	
2010	Purchases - product 2	
2020	Purchases - product 3	
2900	Changes in inventory	
3000	Advertising - promotion	
3010	Entertainment expenses	

1 12 i	Cash	
1 13 i	Accounts receivable	
1 17 i	Inventories	
	Fixed assets	

FIGURE 26b

FIGURE 26a